

Najla Audita Deswani, 14321068, "**Pengaruh Persepsi Akuntan Pendidik atas Sanksi Perpajakan dan Kesadaran Wajib Pajak Terhadap Kepatuhan Wajib Pajak Orang Pribadi**", Jurusan Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas Muhammadiyah Gresik, Juli 2018.

Abstraksi

Tujuan penelitian ini adalah untuk menguji pengaruh sanksi persepsi akuntan pendidik atas sanksi perpajakan dan kesadaran wajib pajak. Data diperoleh dari persepsi individu yang berprofesi sebagai akuntan pendidik di perguruan tinggi kota Surabaya dan Gresik melalui metode *purposive sampling*. Sebanyak 78 eksemplar yang diberikan langsung kepada responden. Kuesioner yang kembali dan dapat diolah sebanyak 53 eksemplar.

Penelitian ini dilaksanakan dengan menggunakan teknik pengumpulan data metode *kuesioner* dengan menggunakan teknik pengambilan sampel *purposive sampling* terhadap para akuntan pendidik di perguruan tinggi kota Surabaya dan Gresik. Metode analisis data yang digunakan yaitu metode regresi linier berganda. Hasil analisis menunjukkan kesadaran wajib pajak berpengaruh positif signifikan terhadap kepatuhan wajib pajak orang pribadi sedangkan sanksi perpajakan tidak berpengaruh signifikan terhadap kepatuhan wajib pajak orang pribadi.

Kata-kata kunci: *sanksi perpajakan, kesadaran wajib pajak, kepatuhan wajib pajak orang pribadi*

Najla Audita Deswani, 14321068, "influence perceptions of educators accountants for taxation sanction and taxpayer awareness of taxpayer compliance person", Department of accounting, Faculty of Economics and Business, University of Muhammadiyah Gresik, in July 2018.

Abstraction

The purpose of this study was to examine the influence of sanctions upon the perception of Accountants tax sanctions and educator awareness of tax payers. Data obtained from individual perceptions of the profession as educator in College accountant city of Surabaya and Gresik through purposive sampling method. As many as 78 copies that were given directly to the respondents. The questionnaires were returned and can be processed as many as 53 copies.

This research was carried out by using the techniques of data collection methods questionnaire by using purposive sampling sampling techniques against the accountant educators at the College of the city of Surabaya and Gresik. Multiple linear regression method for analysis data. The results of the regression analysis showed the taxpayer awareness of the significant positive effect against a compliance of taxpayers private tax sanctions while the person has no effect taxpayer compliance significantly to private people.

Key words: tax penalties, taxpayer awareness, personal taxpayer compliance